



KHPT HOLDINGS BERHAD
(Registration No.: 201901005770 (1315097-M))
Incorporated in Malaysia

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED
30 SEPTEMBER 2025**

KHPT HOLDINGS BERHAD

Registration No.: 201901005770 (1315097-M)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
		Current Quarter 30-Sept-25 RM'000	Corresponding Quarter 30-Sept-24 RM'000	Current Year-to-Date 30-Sept-25 RM'000	Corresponding Year-to-Date 30-Sept-24 RM'000
Revenue		29,142	25,738	75,381	78,061
Cost of sales		(25,862)	(21,961)	(66,771)	(67,985)
Gross profit		3,280	3,777	8,610	10,076
Other income		283	126	818	290
Administrative expenses		(1,561)	(1,388)	(4,282)	(4,002)
Other expenses		(209)	(140)	(855)	(441)
Profit before taxation	B12	1,793	2,375	4,291	5,923
Income tax expense	B5	(385)	(151)	(1,107)	(1,395)
Profit after taxation		1,408	2,224	3,184	4,528
Other comprehensive income		-	-	-	-
Total comprehensive income for the financial period		1,408	2,224	3,184	4,528
Profit after taxation/Total comprehensive income attributable to:-					
- Owners of the Company		1,408	2,224	3,184	4,528
Earnings per share (sen)					
- Basic/Diluted ⁽²⁾	B11	0.35	0.76	0.79	1.54

Notes:

1. The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
2. The Group has not issued any dilutive potential ordinary shares and hence, the diluted earnings per share is equal to the basic earnings per share.

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KHPT HOLDINGS BERHAD

Registration No.: 201901005770 (1315097-M)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025⁽¹⁾

	Note	Unaudited As at 30-Sept-25 RM'000	Audited As at 31-Dec-24 RM'000
ASSETS			
NON-CURRENT ASSET			
Property, plant and equipment		22,658	23,380
CURRENT ASSETS			
Inventories		3,163	2,385
Trade receivables		14,215	13,389
Other receivables, deposits and prepayments		922	961
Current tax assets		1,589	756
Fixed deposits with licensed banks		26,130	10,333
Cash and bank balances		11,040	27,302
		57,059	55,126
TOTAL ASSETS		79,717	78,506
EQUITY AND LIABILITIES			
EQUITY			
Share capital		51,746	51,746
Merger deficit		(31,474)	(31,474)
Retained profits		38,208	35,024
		58,480	55,296
LIABILITIES			
NON-CURRENT LIABILITIES			
Lease liabilities	B8	192	-
Deferred tax liabilities		900	888
		1,092	888

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025⁽¹⁾

	Note	Unaudited As at 30-Sept-25 RM'000	Audited As at 31-Dec-24 RM'000
CURRENT LIABILITIES			
Trade payables		13,567	12,419
Other payable and accruals		3,590	5,145
Bankers' acceptances	B8	2,861	4,100
Lease liabilities	B8	48	-
Term loans	B8	79	651
Current tax liabilities		-	7
		20,145	22,322
TOTAL LIABILITIES		21,237	23,210
TOTAL EQUITY AND LIABILITIES		79,717	78,506
Net assets per ordinary share (RM) ⁽²⁾		0.15	0.14

Notes:

1. The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.
2. Net assets per ordinary share is calculated based on the Company's issued share capital of 402,386,413 ordinary shares as at 30 September 2025 (31 December 2024: 402,386,413 shares).

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾

	Share capital RM'000	Invested capital RM'000	Merger deficit RM'000	Retained profits RM'000	Total equity RM'000
<u>Unaudited</u>					
Balance at 1 January 2025	51,746	-	(31,474)	35,024	55,296
Profit after taxation/Total comprehensive income for the financial period	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,184</u>	<u>3,184</u>
Balance at 30 September 2025	<u>51,746</u>	<u>-</u>	<u>(31,474)</u>	<u>38,208</u>	<u>58,480</u>

Note:

1. The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾**

	Unaudited Current Year-to-date 30-Sept-25 RM'000	Unaudited Preceding Year Year-to-date 30-Sept-24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	4,291	5,923
Adjustments for:-		
Depreciation of property, plant and equipment	1,323	1,462
Interest expense	126	224
Interest income	(722)	(229)
Gain on disposal of property, plant and equipment	(3)	(1)
Equipment written off	-	13
Operating profit before working capital changes	5,015	7,392
(Increase)/Decrease in inventories	(778)	717
Increase in trade and other receivables	(708)	(358)
Decrease in trade and other payables	(407)	(3,812)
CASH FROM OPERATIONS	3,122	3,939
Income tax paid	(1,935)	(2,086)
Interest paid	(121)	(222)
Interest received	643	206
NET CASH FROM OPERATING ACTIVITIES	1,709	1,837
CASH FLOWS (FOR)/FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(342)	(1,360)
Addition of fixed deposits with tenure more than 3 months	(197)	(2,009)
Proceeds from disposal of property, plant and equipment	4	1
Proceeds from sale of land	-	3,402
NET CASH (FOR)/FROM INVESTING ACTIVITIES	(535)	34
CASH FLOWS FOR FINANCING ACTIVITIES		
Proceeds from bankers' acceptances	8,260	10,200
Repayment of bankers' acceptances	(9,499)	(11,100)
Repayment of lease interest	(5)	(2)
Repayment of lease liabilities	(20)	(61)
Repayment of term loans	(572)	(937)
NET CASH FOR FINANCING ACTIVITIES	(1,836)	(1,900)

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2025⁽¹⁾**

	Unaudited Current Year-to-date 30-Sept-25 RM'000	Unaudited Preceding Year Year-to-date 30-Sept-24 RM'000
Net decrease in cash and cash equivalents	(662)	(29)
Cash and cash equivalents at beginning of the financial period	35,302	12,080
Cash and cash equivalents at end of the financial period	34,640	12,051

Cash and cash equivalents at the end of the financial period comprise the followings:

	As at Unaudited Current Year-to-date 30-Sept-25 RM'000	Unaudited Preceding Year Year-to-date 30-Sept-24 RM'000
Fixed deposits with licensed banks	26,130	7,313
Cash and bank balances	11,040	7,051
	37,170	14,364
Less: Fixed deposits with tenure more than 3 months	(2,530)	(2,313)
	34,640	12,051

Note:

- The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A1. Basis of Preparation**

The interim financial report of KHPT and its subsidiary company ("**KHPT Group**" or "**Group**") has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("**MFRS**") 134: Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements.

This is the sixth interim financial report on the Group's unaudited consolidated financial results for the third quarter ended 30 September 2025 being announced by the Group in compliance with the Listing Requirements.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached in the interim financial report.

A2. Material Accounting Policy Information

The material accounting policy information and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2024, except for the following new MFRSs and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group.

The Group has adopted the following new accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) for the current financial period:

MFRSs and/or IC Interpretations (including the Consequential Amendments)

Amendments to MFRS 121: Lack of Exchangeability

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) did not have any material impact on the Group's consolidated financial statements.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A2. Material Accounting Policy Information (cont'd)**

The Group has not applied in advance the following accounting standard(s) and/ or interpretation(s) (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are yet effective for the current financial period:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvements to MFRS Accounting Standards - Volume 11	1 January 2026
Amendments to MFRS 9 and MFRS 7: Contracts Referencing Nature-dependent Electricity	1 January 2026
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19: Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 19	1 January 2027
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) is not expected to have any material impact on the Group's consolidated financial statements upon their initial application.

A3. Declaration of Audit Qualification

There was no qualification to the audited financial statements of the Company and its subsidiary for the financial year ended 31 December 2024.

A4. Seasonality or Cyclicity of Operations

The business operations of the Group during the current financial quarter and financial year-to-date under review have not been materially affected by any seasonal or cyclical factors.

A5. Items of Unusual Nature, Size or Incidence

There were no items of an unusual nature, size or incidence affecting the assets, liabilities, equity, net income or cash flows in the current financial quarter and financial year-to-date under review.

A6. Material changes in Accounting Estimates

There were no material changes in accounting estimates during the current financial quarter and financial year-to-date under review.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS 134, INTERIM FINANCIAL REPORTING**A7. Debt and Equity Securities**

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter and financial year-to-date under review.

A8. Dividends paid

There were no dividends paid during the current financial quarter and financial year-to-date under review.

A9. Segmental Information

The Group operates predominantly in one business segment in Malaysia. Accordingly, the information by business and geographical segments is not presented.

A10. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment in the current financial quarter and financial year-to-date under review.

A11. Material Subsequent Events

There were no material events subsequent to the end of the current financial quarter to the date of this announcement, which will materially affect the earnings or income of the Group.

A12. Changes in Composition of the Group

There were no other material changes in the composition of the Group for the current financial quarter and financial year-to-date under review.

A13. Contingent Assets and Contingent Liabilities

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A14. Capital Commitment

There were no capital commitments as at the date of this interim financial report.

A15. Related Party Transaction

There were no material related party transactions entered into by the Group during the current financial quarter and financial year-to-date under review.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B1. Review of Group Performance**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited 30-Sept-25 RM'000	Unaudited 30-Sept-24 RM'000	Unaudited 30-Sept-25 RM'000	Unaudited 30-Sept-24 RM'000
Revenue	29,142	25,738	75,381	78,061
Gross profit	3,280	3,777	8,610	10,076
Profit before taxation	1,793	2,375	4,291	5,923
Profit after taxation	1,408	2,224	3,184	4,528

During the cumulative quarter under review, the Group recorded revenue of RM75.38 million, representing a reduction of RM2.68 million or 3.43% compared to RM78.06 million in the corresponding period of the previous year. The decline was primarily attributable to a decrease in the Total Industry Volume (TIV), which fell by 2.78% to 579,336 units in September 2025, from 595,883 units reported in September 2024. Nevertheless, the Group's revenue performance is in tandem with the six-month rolling forecasts provided by its customers in advance.

The Group recorded a decrease in gross profit from RM10.08 million to RM8.61 million, while profit before taxation declined from RM5.92 million to RM4.29 million. Similarly, profit after taxation also fell from RM4.53 million to RM3.18 million.

The decrease in profitability was primarily driven by several cost-related factors. Firstly, the implementation of the new minimum wage of RM1,700, effective February 2025, resulted in higher overall staffing costs. Secondly, the introduction of the MySubsidi Diesel Programme in June 2024, which allows eligible vehicles to purchase diesel at a subsidised rate of RM2.15 per litre under a monthly quota allocation, contributed to increased operating expenditure. Additionally, the expansion of the Sales and Service Tax (SST) effective July 2025 to a broader range of taxable services and vendors, with rates ranging between 6% and 8%, further elevated the cost of goods and services procured from external suppliers.

These combined factors contributed to the overall reduction in profitability despite the Group's ongoing efforts to optimise costs and sustain operational efficiency. Notwithstanding these challenges, the Group remained profitable, supported by stringent cost control and prudent financial management undertaken by the Group's management.

For the individual quarter under review, the Group achieved revenue of RM29.14 million, representing an increase of RM3.40 million or 13.23% compared to RM25.74 million in the corresponding quarter of the previous year. Despite the higher revenue, the Group recorded a decrease in gross profit from RM3.78 million to RM3.28 million, profit before taxation reduced from RM2.38 million to RM1.79 million, and profit after taxation declined from RM2.22 million to RM1.41 million. The decrease in profitability was due to the similar cost-related factors mentioned above.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B2. Comparison of results against the immediate preceding quarter**

	3 months ended		Variance RM'000	+/(-) %
	Unaudited	Unaudited		
	30-Sept-25	30-Jun-25		
	RM'000	RM'000		
Revenue	29,142	23,114	6,028	26.08
Gross profit	3,280	3,084	196	6.36
Profit before taxation	1,793	1,530	263	17.19
Profit after taxation	1,408	1,165	243	20.86

During the current financial quarter, the Group recorded revenue of RM29.14 million, representing an increase from RM23.11 million in the preceding quarter. The growth was primarily driven by the successful execution of a temporary assignment undertaken at the request of the Group's customers. This assignment, however, operated on lower profit margins, resulting in a short-term compression of the Group's overall profit margin. Margin flexibility of this nature is a common practice within the automotive industry, particularly when fulfilling the strategic requirements of clients.

Despite the temporary margin compression, the Group achieved profit growth for the quarter. This positive outcome was supported by the Group's continued emphasis on stringent cost management and operational efficiency. Management maintained close monitoring of key performance indicators, enabling timely responses to operational challenges and ensuring that efficiency levels were sustained throughout the period.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. Prospects

Malaysia's automotive market demonstrated resilience during the first nine months of 2025, with the Total Industry Volume (TIV) reaching 579,336 units, representing a slight decrease of 2.78% compared to 595,883 units in the same period of 2024. The moderation was primarily due to the high base effect, following the record-setting TIV of 816,747 units achieved in 2024. Despite the softer performance, the Malaysian Automotive Association (MAA) has retained its full-year TIV forecast at 780,000 units, reflecting continued confidence in the sector's stability and recovery momentum.

National carmakers, Perodua and Proton, continued to demonstrate a strong market presence, collectively delivering 365,244 units as at the third quarter of 2025 — a marginal decline of 1.44% (or 5,330 units) compared to the corresponding period in 2024. Nonetheless, their combined market share increased from 62% to 63%, underscoring the competitiveness of local brands and the enduring loyalty of Malaysian consumers toward national marques.

In tandem with the global shift toward sustainable mobility, both Perodua and Proton have begun expanding into the electric vehicle (EV) segment. Although these initiatives remain in the early stages, they underscore the industry's growing commitment to energy efficiency and carbon emission reduction, consistent with national sustainability objectives. The Group continues to closely monitor these developments and remains well-positioned to support evolving EV production requirements through its technical expertise and established customer relationships.

Looking ahead, the Group anticipates stable demand for its products, driven by planned vehicle production schedules and the continued expansion of local manufacturing activities. Leveraging its technical capabilities and operational efficiency, the Group is well-positioned to capitalise on emerging opportunities and maintain its strong market position in the upcoming quarters.

While the operating environment is expected to remain challenging, the Group will continue to prioritise cost optimisation, operational excellence, and strategic collaborations to ensure sustainable growth and long-term value creation. In addition, the Group remains optimistic about the potential to secure a new project from a national automotive manufacturer, while exercising prudence in its expectations until all necessary approvals and confirmations are finalised.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B4. Variance of Actual Profit Forecast Profit**

The Group did not issue any profit forecast or profit guarantee in the current financial quarter and financial year-to-date under review.

B5. Income tax expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	30-Sept-25 RM'000	30-Sept-24 RM'000	30-Sept-25 RM'000	30-Sept-24 RM'000
Current tax expense	438	625	1,148	1,571
Over provision in the previous financial year	(53)	-	(53)	(116)
	<u>385</u>	<u>625</u>	<u>1,095</u>	<u>1,455</u>
Deferred tax:-				
- for the financial period	-	(474)	12	(350)
- Origination and reversal of temporary differences	-	-	-	-
- Under provision in the previous financial year	-	-	-	290
	<u>-</u>	<u>(474)</u>	<u>12</u>	<u>(60)</u>
	<u>385</u>	<u>151</u>	<u>1,107</u>	<u>1,395</u>
Effective tax rate (%) ⁽¹⁾	21	6	26	24
Statutory tax rate (%)	24	24	24	24

Note:

1. For the current financial quarter, the Group's effective tax rate was similar to the statutory tax rate of 24%.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B6. Status of Corporate Proposals**

There are no other corporate proposals announced by the Company but not implemented as at the date of this interim financial report.

B7. Utilisation of proceeds from IPO

The status of the utilisation of proceeds from the Initial Public Offering as the date of this interim report is as follows:

Details of proposed utilisation of proceeds	Proposed utilisation RM'000	Actual utilisation RM'000	Deviation RM'000	Balance unutilised RM'000	Estimated timeframe for utilisation
Capital expenditure:					
- Purchase of press machines	11,046	-	-	11,046	Within 24 months
- Purchase of automation equipment	4,500	-	-	4,500	Within 24 months
- Renovation of Factory	452	-	-	452	Within 24 months
- Purchase of one overhead crane	368	-	-	368	Within 24 months
Working capital	705	705	-	-	Within 12 months
Estimated listing expenses	4,658	4,658	-	-	Within 1 month
	<u>21,729</u>	<u>5,363</u>	<u>-</u>	<u>16,366</u>	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 19 September 2024.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B8. Borrowings**

	Unaudited 30-Sept-25 RM'000	Audited 31-Dec-24 RM'000
<u>Secured</u>		
Non-current		
Lease liabilities	192	-
<u>Secured</u>		
Current		
Banker's acceptances	2,861	4,100
Lease liabilities	48	-
Term loans	79	651
	2,988	4,751
Total borrowings	3,180	4,751

B9. Material litigations

As at the date of this interim financial report, there is no material litigation or arbitration by/against the Group, which has a material effect on the financial position of the Group and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

B10. Dividends

There was no dividend declared or recommended for payment by the Board of the Company during the current financial quarter and financial year-to-date under review.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B11. Earnings Per Share (“EPS”)**

The basic and diluted EPS for the current financial quarter and financial year-to-date under review are computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited Preceding Year	Unaudited	Unaudited Preceding Year
	Current Quarter	Corresponding Quarter	Current Year-to-Date	Corresponding Year-to-Date
	30-Sept-25	30-Sept-24	30-Sept-25	30-Sept-24
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the owners of the Company	1,408	2,224	3,184	4,528
Weighted average number of ordinary shares in issue	402,386	293,742	402,386	293,742
Basic/Diluted EPS (sen)	<u>0.35</u>	<u>0.76</u>	<u>0.79</u>	<u>1.54</u>

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B12. Notes to the Consolidated Statement of Profit or Loss and Other Comprehensive Income**

The following items have been charged/(credited) in arriving at the profit before taxation for the current financial quarter and financial year-to-date under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited	Unaudited	Unaudited	Unaudited
		Preceding		Preceding
	Current	Year	Current	Year
	Quarter	Corresponding	Year-to-Date	Corresponding
	30-Sept-25	30-Sept-24	30-Sept-25	30-Sept-24
	RM'000	RM'000	RM'000	RM'000
<u>After charging/(crediting):</u>				
Depreciation of property, plant and equipment	448	497	1,323	1,462
Equipment written off	-	-	-	13
Interest expense on financial liabilities that are not at fair value through profit or loss:				
- Bankers' acceptances	32	51	116	163
- Lease liabilities	3	*	5	2
- Term loans	1	15	5	59
- Bank overdrafts	-	-	-	*
Net realised (gain)/loss on foreign exchange	(1)	-	8	-
Net gain on disposal of plant and equipment	(3)	-	(3)	(1)
Provision for and write off of receivables	-	-	-	-
Provision for and write off of inventories	-	-	-	-
Gain or loss of disposal of quoted or unquoted investments or properties	-	-	-	-
Impairment of assets	-	-	-	-
Gain or loss on derivatives	-	-	-	-
Government grant	-	-	-	-
Other income:				
- Bank interest earned	(240)	(79)	(722)	(229)
- Others	(40)	(47)	(93)	(60)

* represents an amount less than RM1,000.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

**By Order of the Board
KHPT HOLDINGS BERHAD**

Date: 20th November 2025